


United States Bankruptcy Court for the Southern District of New York

WITHDRAWAL OF CLAIM

Debtor Name and Case Number:	Lehman Brothers Holdings Inc
Creditor Name and Address:	Pearse Farrell - Official Liquidator of Eurofood IFSC Limited (In Liquidation) FGS Molyneux House, Bride Street, Dublin 8, Ireland. 
Court Claim Number (if known):	Case no of debtor (08-13555) / Claim number (30471)
Date Claim Filed:	22 September 2009
Total Amount of Claim Filed:	\$300,263.00

I, the undersigned, am the above-referenced creditor, or an authorized signatory for the above-referenced creditor. I hereby withdraw the above-referenced claim and authorize the Clerk of this Court, or their duly appointed Claims Agent, to reflect this withdrawal on the official claims register for the above-referenced Debtor.

Dated: 04 May 2011



Print Name: Pearse Farrell

Title (if applicable): Mn

DEFINITIONS

Debtor

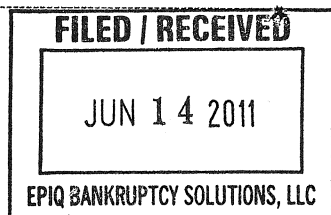
The person, corporation, or other entity that has filed a bankruptcy case is called the debtor.

Creditor

A creditor is any person, corporation, or other entity to which the debtor owed a debt.

Proof of Claim

A form filed with the clerk of the bankruptcy court where the bankruptcy case was filed, to tell the bankruptcy court how much the debtor owed a creditor (the amount of the creditor's claim).



ITEMS TO BE COMPLETED ON THIS WITHDRAWAL OF CLAIM

Court, Name of Debtor and Case Number:

Fill in the name of the federal judicial district where the bankruptcy case was filed (for example, Central District of California), the name of the debtor in the bankruptcy case, and the bankruptcy case number. If you received a notice of the case from the court, all of this information is near the top of the notice.

Information about Creditor:

Complete the section giving the name and address of the creditor that was listed on the previously filed Proof of Claim form.

Information identifying the Claim that is to be withdrawn:

Complete the section giving the court claim number, date claim was filed and total amount of claim filed to help identify the claim that is to be withdrawn.

Sign and print the name and title, if any, of the creditor or other person authorized to file this withdrawal of claim (attach copy of power of attorney, if any).

This form must be filed with the clerk of the bankruptcy court where the bankruptcy case was filed or, if applicable, with their duly appointed Claims Agent as per any procedure approved by the court in the above-referenced bankruptcy proceeding.



Molyneux House, Bride Street, Dublin 8, Ireland.

t +353 (0) 1 418 2000 **f** +353 (0) 1 418 2044

e dublin@fgspartnership.com **w** www.fgspartnership.com

The United States Bankruptcy Court / Southern District of New York
Lehman Brothers Holdings Claims Processing Center
c/o Epiq Bankruptcy Solutions, LLC
FDR Station, PO Box 5076
New York, NY 10150-5076
USA

04 May 2011

Our Ref: eurof_pgc1

**CLAIM OF EUROFOOD IFSC LIMITED (IN LIQUIDATION) (the "Company") IN RESPECT OF
SERVICES RENDERED
CASE NO OF DEBTOR (08-13555) / CLAIM NUMBER (30471)**

Dear Sir / Madam

I refer to the proof of claim form in respect of Lehman Brothers Holdings Inc ("LBHI") which was lodged by my solicitors, Matheson Ormsby Prentice, on 22 September 2009 (a copy of the proof of claim form is enclosed with this letter). I now wish to withdraw this claim and I enclose a withdrawal of claim form in this regard.

Overview of claim filed on 22 September 2009

The claim was due on foot of the terms of an Indemnity Agreement of June 2007 between (1) Lehman Brothers International (Europe) ("LBIE"), (2) DK Acquisition Partners and (3) myself, whereby LBIE and DK Acquisition Partners indemnified me on a several basis in respect of Litigation Costs (as defined in the Indemnity Agreement at clause 1.1). DK Acquisition Partners has discharged its portion of the Indemnity Agreement. The total amount due to me from LBIE was EUR211,610.44, which at the exchange rate of EUR0.70475:USD1.00 (the exchange rate at the time of the administration order) amounted to USD300,263.00. I submitted the claim on 22 September 2009 on the understanding that LBHI had guaranteed the payment of all liabilities, obligations and commitments of LBIE pursuant to the guarantee dated 4 January 2008 and the unanimous written consent of the Executive Committee of the board of directors of LBHI dated 9 June 2005 (copies of which were submitted by letter from my solicitors dated 21 October 2009).

Withdrawal of claim

I refer to my letter dated 21 September 2009 (a copy of which is enclosed) wherein I indicated that in the event that there were sufficient realisations in the liquidation of the Company I would be withdrawing my claim. I confirm that the Irish High Court has granted me liberty to retain out of the assets of the Company the sum which was due to be paid to me from LBIE, which has obviated the necessity for me to rely on the Indemnity Agreement insofar as LBIE's contribution was concerned and

A full list of partners of FGS is available at www.fgspartnership.com

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accordingly LBHI's guarantee of LBIE's liabilities. I am withdrawing my claim on this basis. Please note that I also instructed my solicitors to withdraw my claim lodged on 5 June 2009 in the administration of LBIE. I enclose a copy of the email correspondence between my solicitors and the administrators of LBIE confirming that this claim has now been withdrawn.

I look forward to your confirmation by return that the claim has been withdrawn.

Should you require any further information in this regard, please do not hesitate to contact me.

Yours faithfully,

A handwritten signature in black ink, appearing to read 'P. Farrell', is written over a horizontal line.

PEARSE FARRELL
OFFICIAL LIQUIDATOR OF EUROFOOD IFSC LIMITED (IN LIQUIDATION)

Enclosure(s): Proof of claim form
 Withdrawal of claim form
 Letter dated 21 September 2009
 Email correspondence re withdrawing claim against LBIE

21987373.2



Molyneux House, Bride Street, Dublin 8, Ireland.
t +353 (0) 1 418 2000 f +353 (0) 1 418 2044
e dublin@fgspartnership.com w www.fgspartnership.com

Epiq Bankruptcy Solutions, LLC
Attn: Lehman Brothers Holdings Claims Processing
757 Third Avenue, 3rd Floor
New York, NY 10017
United States of America

BY HAND

Our Ref

Your Ref

21 September 2009

Dear Sir/Madam

CLAIM OF PEARSE FARRELL, OFFICIAL LIQUIDATOR OF EUROFOOD IFSC LIMITED (IN LIQUIDATION) (the "Company"), FGS, MOLYNEUX HOUSE, BRIDE STREET, DUBLIN 8, IRELAND IN RESPECT OF SERVICES RENDERED

Please find enclosed a proof of claim form (the "**Proof of Claim Form**") and supporting documentation.

In addition, I enclose a copy of the Proof of Claim Form and I would be grateful if you would please acknowledge receipt of the Proof of Claim Form by signing and returning the enclosed copy in the stamped, self addressed envelope provided.

Please note that in the event that there are sufficient realisations in the liquidation of the Company, I will be withdrawing my claim set out in the Proof of Claim Form.

Should you require further information in this regard, please do not hesitate to contact me.

Regards

Yours faithfully


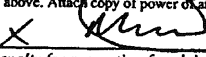
A handwritten signature in black ink, appearing to read 'P. Farrell', is written over a circular stamp.

PEARSE FARRELL
OFFICIAL LIQUIDATOR OF EUROFOOD IFSC LIMITED (IN LIQUIDATION)

A full list of partners of FGS is available at www.fgspartnership.com

Registered to carry on audit work by the Institute of Chartered Accountants in Ireland. Authorised by the Institute of Chartered Accountants in Ireland to carry on investment business in the Republic of Ireland. FGS is an independent member firm of RSM International, an affiliation of independent accounting & consulting firms.

Dublin • Belfast • Longford

United States Bankruptcy Court/Southern District of New York Lehman Brothers Holdings Claims Processing Center c/o Epiq Bankruptcy Solutions, LLC FDR Station, P.O. Box 5076 New York, NY 10150-5076		PROOF OF CLAIM	
In Re: Lehman Brothers Holdings Inc., et al. Debtors.	Chapter 11 Case No. 08-13555 (JMP) (Jointly Administered)	Filed: USBC - Southern District of New York Lehman Brothers Holdings Inc., Et Al. 08-13555 (JMP) 0000030471	
Name of Debtor Against Which Claim is Held Lehman Brothers Holdings Inc.	Case No. of Debtor 08-13555		
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503. Additionally, this form should not be used to make a claim for Lehman Programs Securities (See definition on reverse side.)			
Name and address of Creditor: (and name and address where notices should be sent if different from Creditor) Pearse Farrell - Official Liquidator Eurofood IFSC Limited (In Liquidation) FGS Molyneux House Bride Street Dublin 8 Ireland		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim.	THIS SPACE IS FOR COURT USE ONLY
Telephone number: +353 1 418 2000 Email Address: pfarrell@fgs.ie		Court Claim Number: _____ (If known)	
Name and address where payment should be sent (if different from above)		Filed on: _____	
Telephone number: _____ Email Address: _____		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.	
		<input type="checkbox"/> Check this box if you are the debtor or trustee in this case.	
1. Amount of Claim as of Date Case Filed: \$ 300,263.00 If all or part of your claim is secured, complete Item 4 below; however, if all of your claim is unsecured, do not complete item 4. If all or part of your claim is entitled to priority, complete Item 5. If all or part of your claim qualifies as an Administrative Expense under 11 U.S.C. § 503(b)(9), complete Item 6. <input type="checkbox"/> Check this box if all or part of your claim is based on a Derivative Contract.* <input checked="" type="checkbox"/> Check this box if all or part of your claim is based on a Guarantee.* *IF YOUR CLAIM IS BASED ON AMOUNTS OWED PURSUANT TO EITHER A DERIVATIVE CONTRACT OR A GUARANTEE OF A DEBTOR, YOU MUST ALSO LOG ON TO http://www.lehman-claims.com AND FOLLOW THE DIRECTIONS TO COMPLETE THE APPLICABLE QUESTIONNAIRE AND UPLOAD SUPPORTING DOCUMENTATION OR YOUR CLAIM WILL BE DISALLOWED. <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of interest or additional charges. Attach itemized statement of interest or charges to this form or on http://www.lehman-claims.com if claim is based on a Derivative Contract or Guarantee.		5. Amount of Claim Entitled to Priority under 11 U.S.C. § 507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount. Specify the priority of the claim: <input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Wages, salaries or commissions (up to \$10,950), earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5). <input type="checkbox"/> Up to \$2,425 of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(____). Amount entitled to priority: \$ _____	
2. Basis for Claim: Services performed (See instruction #2 on reverse side.)			
3. Last four digits of any number by which creditor identifies debtor: _____ 3a. Debtor may have scheduled account as: _____ (See instruction #3a on reverse side.)			
4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information. Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe: _____ Value of Property: \$ _____ Annual Interest Rate _____ % Amount of arrearage and other charges as of time case filed included in secured claim, if any: \$ _____ Basis for perfection: _____ Amount of Secured Claim: \$ _____ Amount Unsecured: \$ _____			
6. Amount of Claim that qualifies as an Administrative Expense under 11 U.S.C. § 503(b)(9): \$ _____ (See instruction #6 on reverse side.)			
7. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim. 8. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages and security agreements. Attach redacted copies of documents providing evidence of perfection of a security interest. (See definition of "redacted" on reverse side.) If the documents are voluminous, attach a summary. DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING. If the documents are not available, please explain: _____		FILED / RECEIVED FOR COURT USE ONLY SEP 22 2009 EPIQ BANKRUPTCY SOLUTIONS, LLC	
Date: 22 SEPTEMBER 2009	Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.  PEARSE FARRELL, OFFICIAL LIQUIDATOR OF EUROFOOD IFSC LIMITED (IN LIQUIDATION)		
Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.			

INSTRUCTIONS FOR PROOF OF CLAIM FORM

The instructions and definitions below are general explanations of the law. In certain circumstances, such as bankruptcy cases not filed voluntarily by the debtor, there may be exceptions to these general rules.

Items to be completed in Proof of Claim form

Name of Debtor, and Case Number:

YOU MUST INDICATE THE SPECIFIC DEBTOR AGAINST WHICH YOUR CLAIM IS ASSERTED, INCLUDING THE NAME OF THE DEBTOR AND THE RELATED CASE NUMBER (DEBTORS AND CASE NUMBERS LISTED BELOW), IN THE SPACE ALLOTTED AT THE TOP OF THE CLAIM FORM.

08-13555	Lehman Brothers Holdings Inc.	08-13905	CES Aviation LLC
08-13600	LB 745 LLC	08-13906	CES Aviation V LLC
08-13885	Lehman Brothers Commodity Services Inc.	08-13907	CES Aviation IX LLC
08-13888	Lehman Brothers Special Financing Inc.	08-13908	East Dover Limited
08-13893	Lehman Brothers OTC Derivatives Inc.	09-10108	Luxembourg Residential Properties Loan Finance S.a.r.l.
08-13899	Lehman Brothers Derivative Products Inc.	09-10137	BNC Mortgage LLC
08-13900	Lehman Commercial Paper Inc.	09-10558	Structured Asset Securities Corporation
08-13901	Lehman Brothers Commercial Corporation	09-10560	LB Rose Ranch LLC
08-13902	Lehman Brothers Financial Products Inc.	09-12516	LB 2080 Kalakaua Owners LLC
08-13904	Lehman Scottish Finance L.P.	08-13664	PAMI Statler Arms LLC

If your Claim is against multiple Debtors, complete a separate form for each Debtor.

Creditor's Name and Address:

Fill in the name of the person or entity asserting a claim and the name and address of the person who should receive notices issued during the bankruptcy case. A separate space is provided for the payment address if it differs from the notice address. The creditor has a continuing obligation to keep the court informed of its current address. See Federal Rule of Bankruptcy Procedure (FRBP) 2002(g).

1. Amount of Claim as of Date Case Filed:

State the total amount owed to the creditor on the date of the Bankruptcy filing. Follow the instructions concerning whether to complete items 4, 5 and 6. Check the box if interest or other charges are included in the claim.

2. Basis for Claim:

State the type of debt or how it was incurred. Examples include goods sold, money loaned, services performed, personal injury/wrongful death, car loan, mortgage note, and credit card.

3. Last Four Digits of Any Number by Which Creditor Identifies Debtor:

State only the last four digits of the debtor's account or other number used by the creditor to identify the debtor.

3a. Debtor May Have Scheduled Account As:

Use this space to report a change in the creditor's name, a transferred claim, or any other information that clarifies a difference between this proof of claim and the claim as scheduled by the debtor.

4. Secured Claim:

Check the appropriate box and provide the requested information if the claim is fully or partially secured. Skip this section if the claim is entirely unsecured. (See DEFINITIONS, below.) State the type and the value of property that secures the claim, attach copies of lien documentation, and state annual interest rate and the amount past due on the claim as of the date of the bankruptcy filing.

5. Amount of Claim Entitled to Priority Under 11 U.S.C. §507(a):

If any portion of your claim falls in one or more of the listed categories, check the appropriate box(es) and state the amount entitled to priority. (See DEFINITIONS, below.) A claim may be partly priority and partly non-priority. For example, in some of the categories, the law limits the amount entitled to priority.

6. Amount of Claim that qualifies as an Administrative Expense under 11 U.S.C. §503(b)(9):

State the value of any goods received by the debtor within 20 days before the date of commencement in which the goods have been sold to the debtor in the ordinary course of the debtor's business.

7. Creditor:

An authorized signature on this proof of claim serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

8. Documents:

Attach to this proof of claim form redacted copies documenting the existence of the debt and of any lien securing the debt. You may also attach a summary. You must also attach copies of documents that evidence perfection of any security interest. You may also attach a summary. FRBP 3001(c) and (d). Do not send original documents, as attachments may be destroyed after scanning.

Date and Signature:

The person filing this proof of claim must sign and date it. FRBP 9011. If the claim is filed electronically, FRBP 5005(a)(2), authorizes courts to establish local rules specifying what constitutes a signature. Print the name and title, if any, of the creditor or other person authorized to file this claim. State the filer's address and telephone number if it differs from the address given on the top of the form for purposes of receiving notices. Attach a complete copy of any power of attorney. Criminal penalties apply for making a false statement on a proof of claim.

DEFINITIONS

Debtor

A debtor is the person, corporation, or other entity that has filed a bankruptcy case.

Creditor

A creditor is the person, corporation, or other entity owed a debt by the debtor on the date of the bankruptcy filing.

Claim

A claim is the creditor's right to receive payment on a debt that was owed by the debtor on the date of the bankruptcy filing. See 11 U.S.C. §101 (5). A claim may be secured or unsecured.

Proof of Claim

A proof of claim is a form used by the creditor to indicate the amount of the debt owed by the debtor on the date of the bankruptcy filing. The creditor must file the form with the Claims Agent at the following address:

Lehman Brothers Holdings Claims Processing
c/o Epiq Bankruptcy Solutions, LLC
FDR Station, PO Box 5076
New York, NY 10150- 5076

Secured Claim Under 11 U.S.C. §506(a)

A secured claim is one backed by a lien on property of the debtor. The claim is secured so long as the creditor has the right to be paid from the property prior to other creditors. The amount of the secured claim cannot exceed the value of the property. Any amount owed to the creditor in excess of the value of the property is an unsecured claim. Examples of liens on property include a mortgage on real estate or a security interest in a car. A lien may be voluntarily granted by a debtor or may be obtained through a court proceeding. In some states, a court judgment is a lien. A claim also may be secured if the creditor owes the debtor money (has a right to setoff).

Unsecured Claim

An unsecured claim is one that does not meet the requirements of a secured claim. A claim may be partly unsecured if the amount of the claim exceeds the value of the property on which the creditor has a lien.

Claim Entitled to Priority Under 11 U.S.C. §507(a)

Priority claims are certain categories of unsecured claims that are paid from the available money or property in a bankruptcy case before other unsecured claims.

Redacted

A document has been redacted when the person filing it has masked, edited out, or otherwise deleted, certain information. A creditor should redact and use only the last four digits of any social-security, individual's tax identification, or financial-account number, all but the initials of a minor's name and only the year of any person's date of birth.

Evidence of Perfection

Evidence of perfection may include a mortgage, lien, certificate of title, financing statement, or other document showing that the lien has been filed or recorded.

Derivative Contract

A contract that is any of (i) a "swap agreement" as such term is defined in section 101(53B) of the Bankruptcy Code or (ii) a "forward contract" as such term is defined in section 101(25) of the Bankruptcy Code. A cash-market purchase or sale of a security or loan (i.e. any purchase or sale of a security or loan for settlement within the standard settlement cycle for the relevant market), exchange-traded future or option, securities loan transaction, repurchase agreement in respect of securities or loans, and any guarantee or reimbursement obligations which would otherwise be included in the definition of such terms in the Bankruptcy Code shall not be considered a Derivative Contract for the purposes of this definition nor shall any notes, bonds, or other securities issued by the Debtors or their affiliates (including, but not limited to, Lehman Brothers Holdings Inc., Lehman Brothers Treasury Co. B.V., Lehman Brothers Bankhaus AG, Lehman Brothers Holdings plc, Lehman Brothers Securities N.V., and Lehman Brothers (Luxembourg) Equity Finance S.A.).

Guarantee

A promise, representation or agreement to answer for the payment of some debt or the performance of some duty in case of the failure of another person or entity who is liable in the first instance.

Lehman Programs Securities

Lehman Programs Securities means those securities included on the Lehman Programs Securities list available on <http://www.lehman-docket.com> as of July 27, 2009.

INFORMATION

Acknowledgment of Filing of Claim

To receive acknowledgment of your filing, you may either enclose a stamped self-addressed envelope and a copy of this proof of claim, or you may access the Claims Agent's system (<http://www.lehman-docket.com>) to view your filed proof of claim.

Offers to Purchase a Claim

Certain entities are in the business of purchasing claims for an amount less than the face value of the claims. One or more of these entities may contact the creditor and offer to purchase the claim. Some of the written communications from these entities may easily be confused with official court documentation or communications from the debtor. These entities do not represent the bankruptcy court or the debtor. The creditor has no obligation to sell its claim. However, if the creditor decides to sell its claim, any transfer of such claim is subject to FRBP 3001(e), any applicable provisions of the Bankruptcy Code (11 U.S.C. § 101 *et seq.*), and any applicable orders of the bankruptcy court.

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:

Lehman Brothers Holdings Inc.,

Debtor

Chapter 11

Case No. 08-13555 (JMP)

(Jointly Administered)

Reservation of Rights

1. Pearse Farrell (Official Liquidator of Eurofood IFSC Limited (In Liquidation)), (the "Claimant") hereby expressly reserve the right to amend or supplement this proof of claim (the "Claim") at any time, in any respect and for any reason, including but not limited to, for the purposes of (a) fixing, increasing, or amending the amounts referred to herein, and (b) adding or amending documents and other information and further describing the claims. Claimant does not waive any right to amounts due for any claim asserted herein by not stating a specific amount due for any such claim at this time, and Claimant reserves the right to amend or supplement this proof of claim, if Claimant should deem it necessary or appropriate, to assert and state an amount for any such claim.

2. This Claim is made without prejudice to the filing by Claimant and any related entities of additional proofs of claim for any additional claims against Lehman Brothers Holdings Inc. ("LBHI") and certain of its affiliates (the "Debtors") and non-debtor entities affiliated with the Debtors of any kind or nature, including, without limitation, claims for administrative expenses, additional interest, late charges, and related costs and expenses, and any

and all other charges and obligations reserved under the applicable documents and other transaction documents, and claims for reimbursement in amounts that are not fully ascertainable.

3. The filing of this Claim is not intended to be and shall not be deemed to be or construed as a waiver or release of any right to claim specific assets; any rights of setoff, recoupment, or counterclaim; or any other right, rights of action, causes of action, or claims, whether existing now or hereinafter arising, that Claimant has or may have against LBHI, its affiliated entities or any other person, or persons, and Claimant expressly reserves all such rights.

4. Nothing herein modifies, alters, amends and/or waives any right Claimant may have under applicable law or any agreement or understanding to assert and recover from LBHI, its affiliated entities or any other person or persons, upon rights, claims, and monies.

5. In executing and filing this claim, Claimant does not submit itself to the jurisdiction of this Court for any other purpose than with respect to this Claim. This Claim is not intended to be, and shall not be construed as (i) an election of remedies, (ii) a waiver of any past, present or future defaults, or (iii) a waiver or limitation of any rights remedies, claims or interests of Claimant.

Notices

6. All notices, communications and distributions with respect to this Claim should be sent to:

Pearse Farrell
Official Liquidator of Eurofood IFSC Limited (In Liquidation)
FCS
Bride Street
Dublin 8
Ireland

with copy to:

Matheson Ormsby Prentice
70 Sir John Rogerson's Quay

Dublin 2
Ireland
Telephone +353 (0)1 2322434
Email: niamh.counihan@mop.ie
Attention: Niamh Counihan

MATHESON ORMSBY PRENTICE

Solicitors 70 Sir John Rogerson's Quay Dublin 2 Ireland DX: 2 Dublin
T: +353 1 232 2000 F: +353 1 232 3333 W: www.mop.ie

Mr A V Lomas
Joint Administrator
Lehman Brothers International (Europe)
PricewaterhouseCoopers LLP
Plumtree Court
London
EC4A 4HT

BY REGISTERED POST AND EMAIL

Our Ref
TOG/NCO/629203/7

Your Ref

29 June 2009

Dear Sir

**LEHMAN BROTHERS INTERNATIONAL (EUROPE) (IN ADMINISTRATION) ("LBIE") AND
EUROFOOD IFSC LIMITED (IN LIQUIDATION) (the "Company")
OUR CLIENT: PEARSE FARRELL, OFFICIAL LIQUIDATOR**

We act on behalf of Pearse Farrell, Official Liquidator of the Company, who as previously advised has a claim of USD300,263.00 (to the nearest whole USD) against LBIE in respect of his fees and expenses. Please note for the avoidance of doubt that Pearse Farrell, and not the Company, is the creditor of LBIE.

Further to the online submission on 5 June 2009 on behalf of our client of a claim for USD300,263.00 against LBIE please find enclosed copies of 11 invoices of various dates (together with one credit note and a list of the invoices in chronological order, for ease of reference) (together, the "Invoices") and a copy of the executed indemnity agreement entered into between (1) LBIE, (2) DK Acquisition Partners LP and (3) our client (the "Indemnity Agreement").

The claim is due on foot of the terms of the Indemnity Agreement whereby LBIE indemnified, on a several basis, our client in respect of Litigation Costs (as defined in the Indemnity Agreement at clause 1.1). The total amount due by LBIE and DK Acquisition Partners LP on a several basis, on foot of the Indemnity Agreement is EUR423,220.89 calculated as follows; the total value of Litigation Costs amounted to EUR423,220.89, with LBIE liable for 50% thereof, totalling EUR211,610.44, which at the exchange rate of EUR0.70475:USD1.00 (the exchange rate at the time of the administration order) amounts to USD300,263.00.

Please contact Niamh Counihan (niamh.counihan@mop.ie, +353 1 232 2434) of this office should you require any further clarification or assistance in relation to the above.

Yours sincerely


MATHESON ORMSBY PRENTICE

Enclosures: Invoices and Indemnity Agreement
18769371.1

DUBLIN

LONDON

NEW YORK

PALO ALTO

Chairman: Sir Anthony O'Reilly - Managing Partner: Liam Quirke - Partners: Graham Richards, Stuart Margetson, William Prentice, Roderic Ensor, James Hickey, Pauline O'Donovan, Stanley Watson, Robert Heron, Patrick Sweetman, Brian Buggy, Don McAleese, Paul Glenfield, James Scanlon, Michael Jackson, Chris Quinn, Tim Scanlon, Deirdre Morris, Helen Kelly, Sharon Daly, Ruth Hunter, Tony O'Grady, Parag Madigan, Michael O'Connor, Tara Doyle, Anne-Marie Bohan, Patrick Spicer, Turlough Galvin, Patrick Molloy, George Brady, Paul Farrell, Brid Munnely, Robert O'Shea, Liam Flynn, Joseph Beashe, Deirdre Ann Barr, John Dunne, Damien Keogh, Cara O'Hagan, Leanne Robson, Dualta Counihan, Barry Lynch, Lisa Broderick, Ronan McLoughlin, Niall Horgan, Deirdre Dunne, Elizabeth O'Connor, Alistair Payne, Fergus Bolster, Hilary Coveney, Christian Donagh, Bryan Dunne, Libby Garvey, Shane Hogan, Noreen Howard, Peter O'Brien, John O'Connor, Thomas Hayes, Nicola Dunleavy, Garry Ferguson, Ken Rush, Mark O'Sullivan, David Quinlan, Julie Murphy-O'Connor, Helen Noble, Alan Connell, Bonnie Costelloe, Brian Doran, John Gill - Tax Principals: Anthony Walsh, John Ryan, Catherine Galvin.

DATED JUNE 2007

(1) LEHMAN BROTHERS INTERNATIONAL (EUROPE)

(2) DK ACQUISITION PARTNERS, LP

AND

(3) PEARSE FARRELL, OFFICIAL LIQUIDATOR OF EUROFOOD IFSC LIMITED (IN LIQUIDATION)

INDEMNITY

MATHESON ORMSBY PRENTICE
Solicitors for the Official Liquidator
30 Herbert Street
Dublin 2
Ireland
Ref: TOG/629203/7
TEL + 353 1 619 9000
FAX + 353 1 619 9010
\\MOP_DUBLIN\1081532.1

THIS INDEMNITY is made on **May 2007**

BY

(1) Lehman Brothers International (Europe) and DK Acquisition Partners, LP (the "Indemnifiers")

IN FAVOUR OF:

(2) Pearse Farrell, Official Liquidator of Eurofood IFSC Limited (In Liquidation), chartered accountant of FGS, Molyneux House, Bride Street, Dublin 8 (the "Liquidator")

WHEREAS:

1. Pearse Farrell was appointed provisional liquidator of Eurofood IFSC Limited (the "Company") by order of the High Court on 27 January 2004 and appointed Official Liquidator by order of the High Court on 23 March 2004.
2. Two Venezuelan Parmalat entities namely Parmalat de Venezuela CA and Industria Lactea Venezolana CA (collectively "Parmalat Venezuela") are two of the Company's principal debtors.
3. The Company's claim against Parmalat Venezuela (the "Claim") arises on foot of a credit agreement which was entered into by the Company, Parmalat Venezuela and Bank of America (the "Credit Agreement"). The Credit Agreement provides for a US\$80 million revolving loan and letter of credit facility. It is governed by English Law and provides that the Courts of England and the Courts of Venezuela sitting in the City of Caracas have jurisdiction to hear and determine any action which may arise out of or in connection with the Credit Agreement and other documents relating thereto (the "Venezuelan Transaction").
4. The Liquidator wishes to prosecute the Claim in the English High Court of Justice (the "English Proceedings").
5. The Indemnifiers have agreed to indemnify the Liquidator in respect of the Litigation Costs (defined below) subject to the terms set out in this Indemnity.
6. Based upon the information (including legal advice) available to the Liquidator at the date hereof, the Liquidator estimates that the Litigation Costs should not exceed Euro 1.3 million, which sum does not include any adverse costs award.

NOW THIS DEED WITNESSES as follows:

1 INDEMNITY

- 1.1 The Indemnifiers hereby agree and undertake on a several basis (as per the percentages set out in the Schedule hereto) with the Liquidator to indemnify and keep the Liquidator indemnified and to assume all liability for any and all claims, demands, actions, proceedings, liability, damage, loss, charge, detriment, cost (including, for the avoidance of doubt the Liquidator's own remuneration) or expense (including without limitation all reasonable Irish and English legal fees, all ancillary costs and expenses, all or any litigation costs which may be awarded against the Liquidator (whether in his capacity as liquidator or against him personally or otherwise howsoever) arising directly or indirectly out of or in connection with or as a consequence of the English Proceedings suffered, incurred or sustained by the Liquidator arising (after the date of execution of this Indemnity) directly or indirectly out of or in connection with or as a consequence of the Liquidator investigating, reviewing, instructing his legal advisors, seeking legal advice in relation to or in connection with the English Proceedings but excluding any losses, costs, expenses, claims, liabilities or demands arising out of the negligence, or negligent omission, wilful misconduct or bad faith of the Liquidator or his advisors and/or arising directly or indirectly out of or in connection with

the enforcement and/or appeal of any judgement granted or order made in the English Proceedings (the "Litigation Costs").

- 1.2 The Liquidator shall report to the Indemnifier's solicitors, A&L Goodbody, on a weekly basis in relation to (i) the Litigation Costs incurred as of the date of each such report; (ii) the anticipated Litigation Costs to be incurred over the course of the next week; and (iii) a short written update on the English Proceedings. The Liquidator agrees that, on request from the Indemnifiers, he will attend a meeting or a conference call with the Indemnifiers (together with all appropriate advisors) to discuss the strategy of the English Proceedings and any subsequent enforcement steps, on such dates and times to be agreed by the parties to this Indemnity.

- 1.3 The Liquidator acknowledges and confirms that the Litigation Costs are only recoverable from the Indemnifiers pursuant and subject to the terms of this Indemnity.

2 WARRANTY

The Indemnifiers warrants by their execution hereof that it has the power to enter into and has duly authorised the execution and delivery of this Indemnity and that its obligations hereunder constitute legal, valid and binding obligations enforceable in accordance with its terms.

3 PAYMENT ARRANGEMENT

- 3.1 Subject to clause 3.2 below the Liquidator shall furnish the Indemnifiers with an invoice and breakdown of the Litigation Costs on each Friday following the date hereof (or on the next business day if a Bank Holiday) to be paid by the Indemnifiers and the Indemnifiers shall discharge the Litigation Costs within 30 days of the date of receipt of the relevant invoice or, if this Indemnity is terminated under Clause 4 of this Indemnity, within 30 days of the date of termination.

- 3.2 While the Indemnifiers will at all times act reasonably in relation to the Litigation Costs, if there is any disagreement between the Indemnifiers and the Liquidator in relation to the level of such costs or the need to incur the cost at all, the Irish solicitors acting for both parties will agree to appoint an independent legal costs accountant (the "Costs Accountant") or (where any disagreement arises in relation to any fees of the Liquidator only) an appropriate independent expert (the "Expert") to resolve the dispute. The parties shall request the Costs Accountant and/or the Expert, as appropriate, to direct whether his/her/their costs shall be payable by the Liquidator or the Indemnifier.

4 EFFECTIVE DATE AND RELEASE

- 4.1 This Indemnity shall be effective and shall remain in full force and effect until terminated by 30 days notice in writing by either party.
- 4.2 The Liquidator agrees to provide on termination the Indemnifiers with an invoice and breakdown of any outstanding Litigation Costs not previously paid including the costs arising directly or indirectly out of or in connection with or as a consequence of terminating this Indemnity.
- 4.3 The Indemnifiers agree to pay to the Liquidator on termination in accordance with Clause 3 of this Indemnity any outstanding Litigation Costs not previously paid, including costs arising directly or indirectly out of or in connection with or as a consequence of terminating this Indemnity.

5 PROCEEDINGS

- 5.1 Provided that the Liquidator is satisfied, acting reasonably and based on the legal advice he receives, that to do so is in compliance with his legal obligations as Official Liquidator, the Liquidator undertakes to prosecute the English Proceedings in a timely and efficient manner.
- 5.2 The Liquidator undertakes to provide a report on the progress of the English Proceedings, via his solicitors, on a weekly basis unless requested otherwise by the Indemnifiers.

5.3 Pursuant to the Order of Ms Justice Finlay Geoghegan dated 17 January 2005 ('the Order') the Liquidator agrees to repay pro rata (with Bank of America NA and any other party indemnifying the Liquidator in this liquidation) to the Indemnifiers all monies paid pursuant to this Indemnity from monies standing to the credit of the liquidation which he is so permitted by Order of the Court to retain or pay in respect of his remuneration, expenses and costs.

5.4 The parties to this Indemnity hereby agree that in the event of a termination of the Indemnity either in whole or in part that any subsequent indemnifiers of the English Proceedings will rank pari-passu to the Indemnifiers.

6 **SEVERANCE**

Each of the provisions of this Indemnity shall be severable and distinct from the others and the validity, legality or enforceability of any one or more provisions shall not affect or impair the validity and legality or enforceability of the remaining provisions.

7 **GOVERNING LAW AND JURISDICTION**

This Indemnity shall be governed by and construed in accordance with the laws of Ireland and the Indemnifier irrevocably submits to the exclusive jurisdiction of the courts of Ireland as regards any matter or claim relating to this Indemnity.

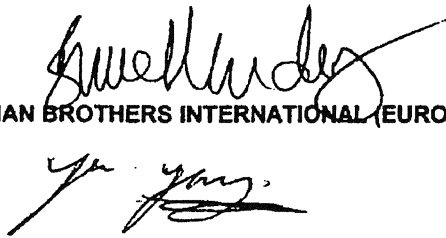
8 **NOTICE**

All notices to the Indemnifiers under this agreement should be addressed to David Baxter, A&L Goodbody, North Wall Quay, International Financial Services Centre, Dublin 1. All notices to the Liquidator should be sent to Matheson Ormsby Prentice, 30 Herbert Street, Dublin 2 for the attention of Tony O'Grady Esq..

IN WITNESS WHEREOF this Indemnity has been duly executed on the date shown at the beginning of this Indemnity.

SIGNED

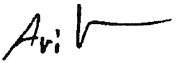
by
on behalf of **LEHMAN BROTHERS INTERNATIONAL (EUROPE)**
in the presence of:

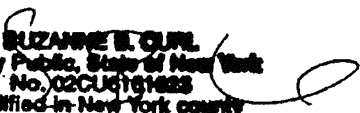


Witness **SEAN LAUER**

Address **25 BANK STREET, LONDON, E14 5LE**

Occupation **LIQUIDATOR**

SIGNED 
by
on behalf of DK ACQUISITION PARTNERS, LP
in the presence of:



SUZANNE E. CULL
Notary Public, State of New York
No. 0200181455
Witness **Qualified in New York county**
Commission Expires Feb. 26, 2011

Address 65 E 55th St
NY NY 10022

Occupation Attorney

SIGNED
by PEARSE FARRELL, LIQUIDATOR
in the presence of:




Witness
MICHAEL FARRELL

Address c/o MOLYNEUX HOUSE
BRIDE STREET
DUBLIN 8

Occupation INSOLVENCY PRACTITIONER

SCHEDULE

Indemnifiers	Percentage Share of Indemnity
Lehman Brothers (International) Europe	50%
DK Acquisition Partners, LP	50%

DATED JUNE 2007

(1) LEHMAN BROTHERS INTERNATIONAL (EUROPE)

(2) DK ACQUISITION PARTNERS, LP

AND

**(3) PEARSE FARRELL, OFFICIAL LIQUIDATOR OF EUROFOOD
IFSC LIMITED (IN LIQUIDATION)**

INDEMNITY

MATHESON ORMSBY PRENTICE
Solicitors for the Official Liquidator
30 Herbert Street
Dublin 2
Ireland
Ref: TOG/NCO/629203/7
TEL + 353 1 619 9000
FAX + 353 1 619 9010



Molyneux House, Bride Street, Dublin 8, Ireland

T: +353 (0) 1 418 2000 F: +353 (0) 1 418 2044 E: dublin@fgspartnership.com W: www.fgspartnership.com

Lehman Brothers International (Europe)
DK Acquisition Partners, LP
c/o A&L Goodbody,
International Financial Services Centre,
North Wall Quay,
Dublin 1

Invoice Date: 24 September 2007

Invoice No: LBI1001

VAT Reg. No: IE 4573839V

FEE NOTE
Foreign Source Income/Fees

<i>To professional services rendered as follows:-</i>	VAT Rate	Euro €
To professional services rendered in the liquidation for the period from 1 May 2007 to 31 May 2007	21%	17,278.00
To Irish legal fees for the period 1 May 2007 to 31 May 2007	21%	21,761.00
To Irish legal out of pocket expenses	21%	650.13

Total	39,689.13
VAT	<u>8,334.72</u>
Total Due	<u>48,023.85</u>

With compliments

PEARSE FARRELL
Official Liquidator

Partners: Michael Blair, Graham Chisholm FCA, Derek Donohoe FCA, Pearse Farrell FCA, Richard Gardiner FCA, David Gray FCA, Eamonn Griffin FCA, Michael Keenan FCA, Deirdre Kiely, John Lyons FCA, Michael McGivern FCA, John Miskelly FCA, Jim Mulqueen FCA, Eric Munro, Tom Murray, Declan O'Hanlon, Niall Rice FCA, Aidan Scottard FCA, Gregory Sparks FCA, Declan Taite, David Watters FCA. Consultants: Rollo McClure, Martin Scully

Registered to carry on audit work by the Institute of Chartered Accountants in Ireland. Authorised by the Institute of Chartered Accountants in Ireland to carry on investment business in the Republic of Ireland.



A member of
Moore Rowland International
an association of independent
accounting firms throughout
the world

Belfast

Dublin

Longford



Molyneux House, Bride Street, Dublin 8, Ireland
T: +353 (0) 1 418 2000 F: +353 (0) 1 418 2044 E: dublin@fgspartnership.com W: www.fgspartnership.com

Lehman Brothers International (Europe)
DK Acquisition Partners, LP
c/o A&L Goodbody,
International Financial Services Centre,
North Wall Quay,
Dublin 1

Invoice Date: 24 September 2007

Invoice No: LBI1001

VAT Reg. No: IE 4573839V

FEE NOTE
Foreign Source Income/Fees

<i>To professional services rendered as follows:-</i>	VAT Rate	Euro €
To professional services rendered in the liquidation for the period from 1 June 2007 to 30 June 2007	21%	11,034.00
To Irish legal fees for the period 1 June 2007 to 30 June 2007	21%	17,872.00
To Irish legal out of pocket expenses	21%	536.16
To Venezuelan legal fees	21%	833.94
To UK legal fees	21%	40,383.91
Total		70,660.01
VAT		<u>14,838.60</u>
Total Due		<u>85,498.61</u>
With compliments		
PEARSE FARRELL		
Official Liquidator		

Partners: Michael Blais, Graham Chisholm FCA, Derek Donohoe FCA, Pearse Farrell FCA, Richard Gardiner FCA, David Gray FCA, Eamonn Griffin FCA, Michael Keenan FCA, Deirdre Kiely, John Lyons FCA, Michael McGivern FCA, John Miskelly FCA, Jim Mulqueen FCA, Eric Munro, Tom Murray, Declan O'Hanlon, Niall Rice FCA, Aidan Scollard FCA, Gregory Sparks FCA, Declan Taita, David Watters FCA. Consultants: Rollo McClure, Martin Scully

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Belfast

Dublin

Longford

Lehman Brothers International (Europe)
DK Acquisition Partners, LP
c/o A&L Goodbody,
International Financial Services Centre,
North Wall Quay,
Dublin 1

Invoice Date: 31 October 2007

Invoice No: LBI1002

VAT Reg. No: IE 4573839V

FEE NOTE
Foreign Source Income/Fees

<i>To professional services rendered as follows:-</i>	VAT Rate	Euro €
To professional services rendered in the liquidation for the period from 1 July 2007 to 30 September 2007	21%	52,026.50
To Irish legal fees for the period 1 July 2007 to 30 September 2007	21%	48,416.35
To Irish legal out of pocket expenses	21%	2,295.75
To Venezuelan legal fees for the period 1 July 2007 – 30 September 2007	21%	770.81
 Total		103,509.41
VAT		<u>21,736.98</u>
Total Due		<u>125,246.38</u>

With compliments

PEARSE FARRELL
Official Liquidator



Molyneux House, Bride Street, Dublin 8, Ireland

T: +353 (0) 1 418 2000 F: +353 (0) 1 418 2044 E: dublin@fgspartnership.com W: www.fgspartnership.com

Lehman Brothers International (Europe)
DK Acquisition Partners, LP
c/o A&L Goodbody,
International Financial Services Centre,
North Wall Quay,
Dublin 1

Invoice Date: 30 November 2007

Invoice No: LBI1003

VAT Reg. No: IE 4573839V

FEE NOTE
Foreign Source Income/Fees

<i>To professional services rendered as follows:-</i>	VAT Rate	Euro €
To professional services rendered in the liquidation for the period from 1 October 2007 to 31 October 2007	21%	10,511.00
To Irish legal fees for the period 1 October 2007 to 31 October 2007	21%	16,475.27
To Irish legal out of pocket vatable expenses	21%	494.25
To Irish legal out of pocket non vatable expenses	0%	24.00
Total		27,504.52
VAT		<u>5,770.91</u>
Total Due		<u>33,275.43</u>

With compliments

PEARSE FARRELL
Official Liquidator

Partners: Michael Blair, Graham Chisholm FCA, Derek Donohoe FCA, Pearse Farrell FCA, Richard Gardiner FCA, David Gray FCA, Eamonn Griffin FCA, Michael Keenan FCA, Deirdre Kiely, John Lyons FCA, Michael McGivern FCA, John Miskelly FCA, Jim Mulqueen FCA, Eric Munro, Tom Murray, Declan O'Hanlon, Niall Rice FCA, Aidan Scollard FCA, Gregory Sparks FCA, Declan Taite, David Watters FCA. Consultants: Rollo McClure, Martin Scully

Registered to carry on audit work by the Institute of Chartered Accountants in Ireland. Authorised by the Institute of Chartered Accountants in Ireland to carry on investment business in the Republic of Ireland.

Lehman Brothers International (Europe)
DK Acquisition Partners, LP
c/o A&L Goodbody,
International Financial Services Centre,
North Wall Quay,
Dublin 1

Invoice Date: 18 December 2007

Invoice No: LBI1004

VAT Reg. No: IE 4573839V

FEE NOTE
Foreign Source Income/Fees

<i>To professional services rendered as follows:-</i>	VAT Rate	Euro €
To professional services rendered in the liquidation for the period from 1 November 2007 to 30 November 2007	21%	6,687.50
To Irish legal fees for the period 1 November 2007 to 30 November 2007	21%	15,098.31
To Irish legal out of pocket vatable expenses	21%	511.75

Total	22,297.56
VAT	<u>4,682.49</u>
Total Due	<u>26,980.05</u>

With compliments

PEARSE FARRELL
Official Liquidator

Lehman Brothers International (Europe)
DK Acquisition Partners, LP
c/o A&L Goodbody,
International Financial Services Centre,
North Wall Quay,
Dublin 1

Invoice Date: 24 April 2008

Invoice No: LBI1005

VAT Reg. No: IE 4573839V

FEE NOTE
Foreign Source Income/Fees

<i>To professional services rendered as follows:-</i>	VAT Rate	Euro €
To professional services rendered in the liquidation for the period from 1 December 2007 to 31 December 2007	21%	11,452.50
To out of pocket expenses	0%	2,410.22
To Irish legal fees for the period 1 December 2007 to 31 December 2007	21%	4,463.75
To Irish legal out of pocket vatable expenses	21%	133.91
 Total		18,460.38
VAT		<u>3,370.53</u>
Total Due		<u>21,830.91</u>

With compliments

PEARSE FARRELL
Official Liquidator

Lehman Brothers International (Europe)
DK Acquisition Partners, LP
c/o A&L Goodbody,
International Financial Services Centre,
North Wall Quay,
Dublin 1

Invoice Date: 24 April 2008

Invoice No: LBI1006

VAT Reg. No: IE 4573839V

FEE NOTE
Foreign Source Income/Fees

To professional services rendered as follows:-

VAT Rate

Euro €

To UK legal fees for the period 1 October 2007 to 31 October 2007

21%

44,057.02

Total

44,057.02

VAT

9,251.97

Total Due

53,308.99

With compliments

PEARSE FARRELL
Official Liquidator

Lehman Brothers International (Europe)
DK Acquisition Partners, LP
c/o A&L Goodbody,
International Financial Services Centre,
North Wall Quay,
Dublin 1

Invoice Date: 24 April 2008

Invoice No: LBI1007

VAT Reg. No: IE 4573839V

FEE NOTE
Foreign Source Income/Fees

<i>To professional services rendered as follows:-</i>	VAT Rate	Euro €
To professional services rendered in the liquidation for the period from 1 January 2008 to 31 January 2008	21%	13,860.00
To Irish legal fees	21%	1,289.28
To Irish legal out of pocket vatable expenses	21%	143.67
 Total		15,292.95
VAT		<u>3,211.52</u>
Total Due		<u>18,504.47</u>

With compliments

PEARSE FARRELL
Official Liquidator

Lehman Brothers International (Europe)
DK Acquisition Partners, LP
c/o A&L Goodbody,
International Financial Services Centre,
North Wall Quay,
Dublin 1

Invoice Date: 24 April 2008

Invoice No: LBI1008

VAT Reg. No: IE 4573839V

FEE NOTE
Foreign Source Income/Fees

<i>To professional services rendered as follows:-</i>	VAT Rate	Euro €
To professional services rendered in the liquidation for the period from 1 February 2008 to 29 February 2008	21%	10,890.00
To non vatable out of pocket expenses	0%	2,263.32
To Irish legal expenses	0%	19,965.00
To UK legal fees	21%	5,206.27
 Total		38,324.59
VAT		<u>3,380.22</u>
Total Due		<u>41,704.81</u>

With compliments

PEARSE FARRELL
Official Liquidator

Lehman Brothers International (Europe)
DK Acquisition Partners, LP
c/o A&L Goodbody,
International Financial Services Centre,
North Wall Quay,
Dublin 1

Invoice Date: 24 April 2008

Invoice No: LBI1009

VAT Reg. No: IE 4573839V

FEE NOTE
Foreign Source Income/Fees

To professional services rendered as follows:-

VAT Rate

Euro €

To professional services rendered in the liquidation for the period 1 March
2008 to 31 March 2008

21%

2,970.00

Total	2,970.00
VAT	<u>623.70</u>
Total Due	<u>3,593.70</u>

With compliments

PEARSE FARRELL
Official Liquidator

Lehman Brothers International (Europe)
DK Acquisition Partners, LP
c/o A&L Goodbody,
International Financial Services Centre,
North Wall Quay,
Dublin 1

Date: 04 July 2008

Invoice No:

CRD 1

VAT Reg. No:

IE 4573839V

CREDIT NOTE
Foreign Source Income/Fees

To professional services rendered as follows:-

Euro €

Reduction on invoices and outlay for the period 1 January 2008 to 31
March 2008

28,925.11

Total

28,925.11

VAT @ 21%

5,821.20

Total Credit

34,746.31

With compliments

PEARSE FARRELL
Official Liquidator

EUROFOOD IFSC LIMITED (IN LIQUIDATION)

List of FGS Invoices being submitted in respect of Lehman Brothers International (Europe) (In Administration)

Invoice No.	Invoice Date	Re Period	Amount
LBI1001	24 September 2007	1 May 2007 - 31 May 2007	€48,023.85
LBI1001	24 September 2007	1 June 2007 - 30 June 2007	€85,498.61
LBI1002	31 October 2007	1 July 2007 - 30 September 2007	€125,246.38
LBI1003	30 November 2007	1 October 2007 - 31 October 2007	€33,275.43
LBI1004	18 December 2007	1 November 2007 - 30 November 2007	€26,980.05
LBI1005	24 April 2008	1 December 2007 - 31 December 2007	€21,830.91
LBI1006	24 April 2008	UK Legal fees 1 October 2007 - 31 October 2007	€53,308.99
LBI1007	24 April 2008	1 January 2008 - 31 January 2008	€18,504.47
LBI1008	24 April 2008	1 February 2008 - 29 February 2008	€41,704.81
LBI1009	24 April 2008	1 March 2008 - 31 March 2008	€3,593.70
CRD1 (Credit Note)	04 July 2008	1 January 2008 - 31 March 2008	-€34,746.31
TOTAL CLAIM BEING SUBMITTED			€423,220.89

- The total in respect of invoices dated May 2007 to 31 March 2008 is an amount of €423,220.89.
- DK Acquisition Partners have discharged 50% of the amount due (pursuant to the indemnity).
- Lehman Brothers International (Europe) are liable for the remaining 50% under the terms of the indemnity. Hence we are submitting a claim in the amount of €211,610.44.

FEB-17-2009 11:51 From:

To: Goldman Sachs Co P.1/2

GUARANTEE OF LEHMAN BROTHERS HOLDINGS INC.

To: Standard & Poor's Rating Services
55 Water Street
New York, NY 10041

We, Lehman Brothers Holdings Inc., do hereby absolutely and unconditionally guarantee the payment by Lehman Brothers International (Europe) ("Affiliate") of all of Affiliate's liabilities, obligations and commitments (the "Guaranteed Obligations") to any counterparty of Affiliate and such counterparty's successors, endorsees and assigns (collectively, the "Beneficiaries"), as the same shall respectively become due, together with accrued interest and charges, if any, and we agree to reimburse each Beneficiary for all expenses including reasonable attorneys' fees of enforcing or obtaining or endeavoring to enforce or obtain payment thereof.

This Guarantee is absolute and unconditional without limitation as to monetary amount or duration, irrespective of the validity, regularity or enforceability of any agreement or document setting forth a Guaranteed Obligation (each a "Borrower Agreement") against Affiliate (other than as a result of the unenforceability of the applicable Borrower Agreement against the Beneficiary), any waiver or consent by any Beneficiary with respect to any provisions thereof or any other circumstance which might otherwise constitute a legal or equitable discharge or defense of a guarantor (excluding the defenses of payment and statute of limitations, neither of which is waived); provided, however, that we shall be entitled to exercise any right that Affiliate could have exercised under the applicable Borrower Agreement to cure any default in respect of its obligations under the Borrower Agreement or to setoff, counterclaim or withhold payment in respect of any event of default or similar event in respect of a Beneficiary, but only to the extent such right is provided to Affiliate under the Borrower Agreement. We shall have no right of subrogation with respect to any payments we make under this Guarantee in connection with a Borrower Agreement until all Guaranteed Obligations of Affiliate under that Borrower Agreement are paid in full.

This Guarantee is a guarantee of payment, and not of collection, and each Beneficiary may exercise its rights hereunder against us without first having to take any action against Affiliate, or any other guarantor. We hereby waive diligence, presentment, protest, demand of any kind in connection with the delivery, acceptance, performance, default or enforcement of this Guarantee.

This Guarantee shall be binding upon us, our successors and assigns.

We further agree that this Guarantee shall continue to be effective or be reinstated, as the case may be, if at any time payment, or any part thereof, of any Guaranteed Obligation or interest thereon is rescinded or must otherwise be restored by or is recovered from a Beneficiary as a preference or fraudulent transfer under the federal Bankruptcy Code or any similar applicable state or foreign law.

FEB-17-2009 11:51 From:

To: Goldman Sachs Co P.2/2

hereunder to us shall be to Lehman Brothers Holdings Inc., Attention: Treasurer, at 745
Seventh Avenue, New York, New York (Facsimile No. 646-758-3334).

This Guarantee shall be governed by and construed in accordance with the laws of the
State of New York without giving effect to the conflicts of laws principles thereof.

IN WITNESS WHEREOF, I have hereunto set my hand on January 4, 2008.

LEHMAN BROTHERS HOLDINGS INC.

By: 

Name: James J. Killerdane III

Title: Vice President

06/08/2005 16:41 LEHMAN → 916467582653

NO. 504 001

**UNANIMOUS WRITTEN CONSENT OF THE
EXECUTIVE COMMITTEE OF THE
BOARD OF DIRECTORS OF
LEHMAN BROTHERS HOLDINGS INC.**

The undersigned, being both members of the Executive Committee of the Board of Directors of Lehman Brothers Holdings Inc., a Delaware corporation (the "Corporation"), do hereby adopt the following resolutions by unanimous written consent in lieu of a meeting in accordance with Section 141(f) of the General Corporation Law of the State of Delaware:

WHEREAS, the Corporation has previously authorized by specific resolution, which authority has not been revoked (the "Outstanding Guarantee Resolutions"), the guarantee of all or specified obligations and liabilities of certain direct and indirect subsidiaries of the Corporation, each of which is a "Guaranteed Subsidiary" as such term is used in the Corporation's Code of Authorities as currently in effect (the "Code"),

WHEREAS, certain of the Guaranteed Subsidiaries presently enjoy full guarantees while others have only partial guarantees, and the Corporation now wishes to expand such partial guarantees to full guarantees,

WHEREAS, due to the passage of time the names of certain of the Guaranteed Subsidiaries have changed, rendering the Outstanding Guarantee Resolutions out of date to that extent,

WHEREAS, the Corporation wishes to clarify that its guarantee of any Guaranteed Subsidiary with respect to any given transaction is not contingent upon the issuance of a signed guarantee pertaining to such transaction,

WHEREAS, Management wishes to establish additional Guaranteed Subsidiaries,

WHEREAS, Management wishes to specify that to the extent lawful and allowable, guarantees issued by the Corporation concerning certain of the Guaranteed Subsidiaries should originate with the branch of the Corporation located in London, England, so as to secure certain tax and accounting benefits, and

WHEREAS, Management believes that it would facilitate the conduct of the business of the Corporation to supersede and replace the various Outstanding Guarantee Resolutions in their entirety with this single document,

NOW THEREFORE BE IT,

06-09-05 11:31 JDM INVESTMENTS

ID=2023380294

P.02

06/09/2005 09:01 JDM - 2023380294
26/06/2005 16:41 JDM + 2023380294

NO. 290 004
NO. 584 002

RESOLVED, that the Corporation hereby fully guarantees the payment of all liabilities, obligations and commitments of the subsidiaries set forth on Schedule A hereto, each of which shall be a Guaranteed Subsidiary for purposes of the Code;

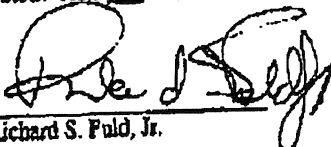
RESOLVED, that the Outstanding Guarantee Resolutions are hereby superseded and replaced in their entirety with this single document, provided that any guarantees provided pursuant to the Outstanding Guarantee Resolutions and outstanding on the date hereof, whether in the form of a separately executed individual guarantee or otherwise, shall remain issued, outstanding and valid for all purposes;

RESOLVED, that guarantees provided by the Corporation concerning certain of the Guaranteed Subsidiaries should originate with the branch of the Corporation located in London, England, to the extent lawful and allowable, as specified on Schedule A hereto;

RESOLVED, that each of the persons listed in the Code (as it may be amended from time to time) as being authorized to approve individual guarantees issued by the Corporation with respect to Guaranteed Subsidiaries, or any proper delegate thereof (collectively, "Authorized Persons"), are hereby authorized, in the name and on behalf of the Corporation, to execute such guarantees in such form as is approved by an attorney of the Corporation and such Authorized Person, subject to any limitations specified herein, his or her execution of each such guarantee to be conclusive evidence of approval thereof; and to do such other acts and things as may be advisable or necessary in order to effect the purposes and intent of these resolutions; and

FURTHER RESOLVED, that any and all actions contemplated by the foregoing resolutions and taken by such Authorized Persons prior to the date hereof are hereby ratified, confirmed and approved in all respects.

Dated: June 9, 2005


Richard S. Fuld, Jr.


John D. Macomber

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NO.504 003

Schedule A
to LBHI Unanimous Written Consent
dated June 9, 2005

	Name of Subsidiary	Issue Corporation guarantee from branch located in London, England, to the extent lawful and allowable?
1.	Lehman Brothers Asia Holdings Limited	No
2.	Lehman Brothers Bankhaus A.G.	Yes (London branch of such subsidiary only)
3.	Lehman Brothers Commercial Bank	No
4.	Lehman Brothers Commercial Corporation	No
5.	Lehman Brothers Commercial Corporation Asia Limited	No
6.	Lehman Brothers Equity Finance (Cayman) Limited	No
7.	Lehman Brothers Finance S.A.	No
8.	Lehman Brothers Holdings Plc	Yes
9.	Lehman Brothers International (Europe)	Yes
10.	Lehman Brothers Japan Inc.	No
11.	Lehman Brothers (Luxembourg) Equity Finance S.A.	No
12.	Lehman Brothers (Luxembourg) S.A.	No
13.	Lehman Brothers OTC Derivatives Inc.	No
14.	Lehman Brothers Securities Asia Limited	No
15.	Lehman Brothers Securities N.V.	No
16.	Lehman Brothers Special Financing Inc.	No
17.	Lehman Brothers Treasury Co. B.V.	No
18.	Lehman Re Limited	No



Molyneux House, Bride Street, Dublin 8, Ireland.
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e dublin@fgspartnership.com w www.fgspartnership.com

Epiq Bankruptcy Solutions, LLC
Attn: Lehman Brothers Holdings Claims Processing
757 Third Avenue, 3rd Floor
New York, NY 10017
United States of America

BY HAND

Our Ref

Your Ref

21 September 2009

Dear Sir/Madam

CLAIM OF PEARSE FARRELL, OFFICIAL LIQUIDATOR OF EUROFOOD IFSC LIMITED (IN LIQUIDATION) (the "Company"), FGS, MOLYNEUX HOUSE, BRIDE STREET, DUBLIN 8, IRELAND IN RESPECT OF SERVICES RENDERED

Please find enclosed a proof of claim form (the "Proof of Claim Form") and supporting documentation.

In addition, I enclose a copy of the Proof of Claim Form and I would be grateful if you would please acknowledge receipt of the Proof of Claim Form by signing and returning the enclosed copy in the stamped, self addressed envelope provided.

Please note that in the event that there are sufficient realisations in the liquidation of the Company, I will be withdrawing my claim set out in the Proof of Claim Form.

Should you require further information in this regard, please do not hesitate to contact me.

Regards

Yours faithfully

A handwritten signature in black ink, appearing to read 'Pearse', is written over a circular stamp or seal.

PEARSE FARRELL
OFFICIAL LIQUIDATOR OF EUROFOOD IFSC LIMITED (IN LIQUIDATION)

A full list of partners of FGS is available at www.fgspartnership.com

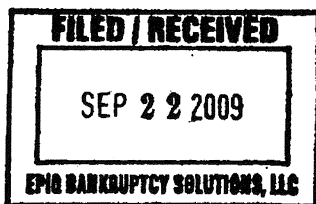
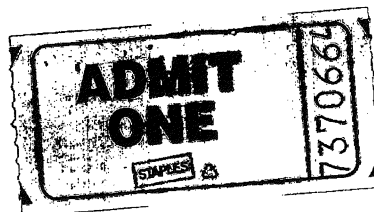
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